

# ***NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT***

## **FIRST QUARTER 2001**

Covering Sales Occurring in  
January, February and March  
and  
Tax Collections Received in  
January, February and March

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
First Quarter:	January, February, March	+6.6%	+1.7%	+5.0%
Second Quarter:	April, May, June	+3.8%	+1.2%	
Third Quarter:	July, August, September	+8.9%	-3.4%	
Fourth Quarter:	October, November, December	+4.2%	-2.2%	

### **OFFICE OF STATE TAX COMMISSIONER**

RICK CLAYBURGH  
TAX COMMISSIONER

This report can be accessed at:  
<http://www.state.nd.us/taxdpt/forms/sales.html>

# OFFICE OF STATE TAX COMMISSIONER

## TABLE OF CONTENTS

INTRODUCTION .....	1, 2
--------------------	------

### STATISTICS BY COUNTY

#### **Table 1**

Taxable Sales and Taxable Purchases by County, First Quarter 2001 .....	3
---	---

#### **Table 2**

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, First Quarters 2000 and 2001 .....	4
--	---

#### **Table 3**

Sales and Use Tax Collections by County, First Quarter 2001 .....	5
---	---

### STATISTICS BY CITY

#### **Table 4**

Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2001 .....	6
--	---

#### **Table 5**

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarters 2000 and 2001 .....	7
--	---

#### **Table 6**

Sales and Use Tax Collections, 50 Largest Cities, First Quarter 2001 .....	8
--	---

### STATISTICS BY INDUSTRY

#### **Table 7**

Comparison of Taxable Sales and Purchases by Industry, First Quarters 2000 and 2001 .....	9
---	---

## INTRODUCTION

### REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2001 and sales and use tax collections received during the first quarter of 2001.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the first quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the fourth quarter of 2000 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 2000, and January and February of 2001. (Additional payments on February 2001 taxable sales and purchases will have been received after March, and will be reported as collections in the second quarter of 2001).

### COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

**Cautionary Note.** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

### DEFINITION OF TERMS

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed

into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b><u>SIC CODES</u></b>	<b><u>BUSINESS ACTIVITY</u></b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

TABLE 1

**Taxable Sales and Purchases  
By County, First Quarter 2001**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,454,077	\$73,695	\$2,527,772
Barnes	11,816,303	381,412	12,197,715
Benson	1,804,202	14,059	1,818,261
Billings	241,815	33,929	275,744
Bottineau	7,043,282	61,681	7,104,963
Bowman	4,163,990	444,932	4,608,922
Burke	1,189,357	5,033	1,194,390
Burleigh	175,123,215	8,931,333	184,054,548
Cass	346,389,951	27,169,165	373,559,116
Cavalier	5,470,996	19,233	5,490,229
Dickey	4,017,674	198,441	4,216,115
Divide	1,231,591	9,086	1,240,677
Dunn	1,801,840	82,680	1,884,520
Eddy	1,556,396	3,919	1,560,315
Emmons	2,851,957	23,707	2,875,664
Foster	5,042,819	642,810	5,685,629
Golden Valley	4,112,346	18,452	4,130,798
Grand Forks	142,904,365	7,471,116	150,375,481
Grant	2,165,628	13,451	2,179,079
Griggs	2,231,914	72,646	2,304,560
Hettinger	1,437,298	29,853	1,467,151
Kidder	2,159,977	13,717	2,173,694
LaMoure	4,835,527	62,810	4,898,337
Logan	1,653,429	3,803	1,657,232
McHenry	3,990,571	333,653	4,324,224
McIntosh	3,862,285	13,617	3,875,902
McKenzie	3,601,188	49,392	3,650,580
McLean	5,567,898	1,401,715	6,969,613
Mercer	7,138,143	127,206	7,265,349
Morton	27,787,473	1,489,907	29,277,380
Mountrail	3,991,274	57,881	4,049,155
Nelson	2,985,542	25,382	3,010,924
Oliver	295,981	293	296,274
Pembina	7,837,279	370,429	8,207,708
Pierce	6,033,809	135,484	6,169,293
Ramsey	25,378,166	335,233	25,713,399
Ransom	9,778,673	308,132	10,086,805
Renville	2,325,429	61,635	2,387,064
Richland	16,255,583	4,513,172	20,768,755
Rolette	5,106,013	90,898	5,196,911
Sargent	4,480,172	40,513	4,520,685
Sheridan	385,393	17,807	403,200
Sioux	61,277	312	61,589
Slope	74,529	932	75,461
Stark	43,266,129	1,733,821	44,999,950
Steele	886,683	138,594	1,025,277
Stutsman	31,371,502	2,106,065	33,477,567
Towner	1,377,519	155,619	1,533,138
Traill	6,898,884	684,536	7,583,420
Walsh	14,339,086	321,567	14,660,653
Ward	113,440,458	3,502,328	116,942,786
Wells	4,783,753	296,933	5,080,686
Williams	44,093,708	989,754	45,083,462
Subtotal In-State	\$1,131,094,349	\$65,083,773	\$1,196,178,122
Consolidated	122,725,443	31,011,093	153,736,536
Out-Of-State	<u>157,200,804</u>	<u>22,094,378</u>	<u>179,295,182</u>
Grand Total	\$1,411,020,596	\$118,189,244	\$1,529,209,840

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, First Quarters 2000 and 2001**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2000	FIRST QUARTER 2001	PERCENT CHANGE	FIRST QUARTER 2000	FIRST QUARTER 2001	PERCENT CHANGE
Adams	\$2,427,775	\$2,454,077	1.08%	\$2,500,211	\$2,527,772	1.10%
Barnes	12,286,086	11,816,303	-3.82%	12,556,992	12,197,715	-2.86%
Benson	1,876,494	1,804,202	-3.85%	1,892,822	1,818,261	-3.94%
Billings	274,748	241,815	-11.99%	416,403	275,744	-33.78%
Bottineau	6,999,917	7,043,282	0.62%	7,069,663	7,104,963	0.50%
Bowman	3,970,917	4,163,990	4.86%	4,088,048	4,608,922	12.74%
Burke	1,200,290	1,189,357	-0.91%	1,209,582	1,194,390	-1.26%
Burleigh	169,853,094	175,123,215	3.10%	178,919,297	184,054,548	2.87%
Cass	345,134,351	346,389,951	0.36%	372,386,436	373,559,116	0.31%
Cavalier	4,674,888	5,470,996	17.03%	4,693,561	5,490,229	16.97%
Dickey	4,142,860	4,017,674	-3.02%	4,369,831	4,216,115	-3.52%
Divide	1,367,415	1,231,591	-9.93%	1,381,953	1,240,677	-10.22%
Dunn	1,398,481	1,801,840	28.84%	1,427,033	1,884,520	32.06%
Eddy	1,393,043	1,556,396	11.73%	1,417,785	1,560,315	10.05%
Emmons	3,038,522	2,851,957	-6.14%	3,074,553	2,875,664	-6.47%
Foster	5,642,320	5,042,819	-10.63%	6,094,728	5,685,629	-6.71%
Golden Valley	3,675,291	4,112,346	11.89%	3,710,688	4,130,798	11.32%
Grand Forks	140,067,237	142,904,365	2.03%	150,054,787	150,375,481	0.21%
Grant	1,754,427	2,165,628	23.44%	1,788,392	2,179,079	21.85%
Griggs	2,571,412	2,231,914	-13.20%	2,632,725	2,304,560	-12.46%
Hettinger	1,380,026	1,437,298	4.15%	1,409,545	1,467,151	4.09%
Kidder	2,207,114	2,159,977	-2.14%	2,274,769	2,173,694	-4.44%
LaMoure	4,061,886	4,835,527	19.05%	4,103,253	4,898,337	19.38%
Logan	1,434,262	1,653,429	15.28%	1,441,382	1,657,232	14.98%
McHenry	3,439,451	3,990,571	16.02%	3,659,434	4,324,224	18.17%
McIntosh	3,574,751	3,862,285	8.04%	3,592,935	3,875,902	7.88%
McKenzie	3,572,242	3,601,188	0.81%	3,650,306	3,650,580	0.01%
McLean	5,555,625	5,567,898	0.22%	6,609,475	6,969,613	5.45%
Mercer	6,769,003	7,138,143	5.45%	6,827,184	7,265,349	6.42%
Morton	28,454,090	27,787,473	-2.34%	29,855,210	29,277,380	-1.94%
Mountrail	4,077,437	3,991,274	-2.11%	4,153,941	4,049,155	-2.52%
Nelson	3,049,737	2,985,542	-2.10%	3,105,131	3,010,924	-3.03%
Oliver	427,230	295,981	-30.72%	428,367	296,274	-30.84%
Pembina	8,624,256	7,837,279	-9.13%	9,237,108	8,207,708	-11.14%
Pierce	5,829,732	6,033,809	3.50%	5,909,781	6,169,293	4.39%
Ramsey	25,010,307	25,378,166	1.47%	25,285,349	25,713,399	1.69%
Ransom	8,593,049	9,778,673	13.80%	8,634,623	10,086,805	16.82%
Renville	2,369,999	2,325,429	-1.88%	2,436,386	2,387,064	-2.02%
Richland	17,660,029	16,255,583	-7.95%	22,539,835	20,768,755	-7.86%
Rolette	4,969,374	5,106,013	2.75%	5,019,928	5,196,911	3.53%
Sargent	3,159,289	4,480,172	41.81%	6,122,220	4,520,685	-26.16%
Sheridan	483,852	385,393	-20.35%	484,747	403,200	-16.82%
Sioux	60,742	61,277	0.88%	60,742	61,589	1.39%
Slope	73,745	74,529	1.06%	74,351	75,461	1.49%
Stark	43,774,921	43,266,129	-1.16%	45,791,305	44,999,950	-1.73%
Steele	953,779	886,683	-7.03%	1,054,322	1,025,277	-2.75%
Stutsman	33,313,051	31,371,502	-5.83%	35,156,295	33,477,567	-4.78%
Towner	1,549,358	1,377,519	-11.09%	1,769,437	1,533,138	-13.35%
Traill	6,665,670	6,898,884	3.50%	6,953,618	7,583,420	9.06%
Walsh	13,130,163	14,339,086	9.21%	13,362,758	14,660,653	9.71%
Ward	112,147,453	113,440,458	1.15%	116,113,567	116,942,786	0.71%
Wells	5,101,520	4,783,753	-6.23%	5,183,946	5,080,686	-1.99%
Williams	37,140,786	44,093,708	18.72%	38,132,646	45,083,462	18.23%
Subtotal In-State	\$1,112,363,497	\$1,131,094,349	1.68%	\$1,182,119,386	\$1,196,178,122	1.19%
Consolidated and Out-Of-State	216,018,363	279,926,247	29.58%	274,312,425	333,031,718	21.41%
Grand Total	\$1,328,381,860	\$1,411,020,596	6.22%	\$1,456,431,811	\$1,529,209,840	5.00%

TABLE 3

**Sales and Use Tax Collections  
By County, First Quarter 2001**

<b>COUNTIES</b>	<b>TOTAL FIRST QUARTER 2001 COLLECTIONS</b>
Adams	\$137,892.35 *
Barnes	663,822.81 *
Benson	78,004.00
Billings	26,939.93 *
Bottineau	436,657.95 *
Bowman	249,045.96 *
Burke	71,039.94 *
Burleigh	10,247,592.53 *
Cass	21,002,533.28 *
Cavalier	238,369.28 *
Dickey	218,771.74 *
Divide	102,911.64 *
Dunn	144,399.21 *
Eddy	78,916.47 *
Emmons	170,265.73 *
Foster	276,503.20 *
Golden Valley	149,478.04 *
Grand Forks	8,547,131.20 *
Grant	110,590.48 *
Griggs	123,743.15 *
Hettinger	85,206.78 *
Kidder	123,658.29
LaMoure	182,038.10 *
Logan	93,239.23 *
McHenry	186,993.52 *
McIntosh	150,656.87 *
McKenzie	233,791.23 *
McLean	321,297.20 *
Mercer	396,649.92 *
Morton	1,573,811.08 *
Mountrail	178,023.43 *
Nelson	119,869.25
Oliver	30,426.56
Pembina	487,212.12 *
Pierce	294,431.84 *
Ramsey	1,333,727.47 *
Ransom	353,656.58 *
Renville	106,179.71 *
Richland	1,084,750.04 *
Rolette	271,983.65 *
Sargent	198,915.98 *
Sheridan	34,143.19 *
Sioux	3,705.67
Slope	5,783.61
Stark	2,512,939.56 *
Steele	59,865.21 *
Stutsman	1,845,468.27 *
Towner	96,904.62 *
Traill	373,285.51 *
Walsh	635,548.54 *
Ward	6,348,794.49 *
Wells	247,587.28 *
Williams	2,426,036.04 *
STATE COLLECTIONS	
Subtotal In-State	\$65,471,189.73
Consolidated	4,789,391.46
Out-Of-State	12,083,379.43
Total In- and Out-Of-State	\$82,343,960.62
Adjustments and Accounts Receivable	1,039,855.73
Grand Total In- and Out-Of-State	\$83,383,816.35
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2001**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,122,308	\$3,847	\$1,126,155
Beach	1,116	4,040,737	18,452	4,059,189
Beulah	3,152	4,682,221	304,888	4,987,109
Bismarck	55,532	174,545,414	8,846,560	183,391,974
Bottineau	2,336	5,497,795	27,891	5,525,686
Bowman	1,600	3,654,352	83,500	3,737,852
Cando	1,342	1,087,580	150,240	1,237,820
Carrington	2,268	4,905,870	641,478	5,547,348
Casselton	1,855	3,378,358	39,618	3,417,976
Cavalier	1,537	4,128,556	113,617	4,242,173
Cooperstown	1,053	1,867,554	69,738	1,937,292
Crosby	1,089	1,081,598	8,697	1,090,295
Devils Lake	7,222	24,831,938	333,388	25,165,326
Dickinson	16,010	40,753,271	1,656,531	42,409,802
Ellendale	1,559	1,095,881	65,697	1,161,578
Fargo	90,599	309,460,138	25,007,744	334,467,882
Garrison	1,318	1,715,212	138,403	1,853,615
Grafton	4,516	11,105,106	97,873	11,202,979
Grand Forks	49,321	137,711,338	7,419,839	145,131,177
Harvey	1,989	3,666,556	51,446	3,718,002
Hazen	2,457	2,164,685	88,067	2,252,752
Hettinger	1,307	2,313,334	72,632	2,385,966
Hillsboro	1,563	2,170,458	624,515	2,794,973
Jamestown	15,527	30,628,594	1,964,747	32,593,341
Kenmare	1,081	2,670,095	36,398	2,706,493
Langdon	2,101	4,838,958	18,263	4,857,221
Larimore	1,433	920,511	12,409	932,920
Lincoln	1,730	200,830	614	201,444
Linton	1,321	1,405,954	18,153	1,424,107
Lisbon	2,292	9,007,641	59,387	9,067,028
Mandan	16,718	25,281,892	1,401,352	26,683,244
Mayville	1,953	2,813,187	5,287	2,818,474
Minot	36,567	109,113,535	3,378,183	112,491,718
New Rockford	1,463	1,332,646	3,919	1,336,565
New Town	1,367	599,333	36,883	636,216
Northwood	959	2,695,785	24,917	2,720,702
Oakes	1,979	2,667,164	122,180	2,789,344
Park River	1,535	1,739,216	169,321	1,908,537
Rolla	1,417	3,334,738	86,634	3,421,372
Rugby	2,939	5,949,732	135,484	6,085,216
Stanley	1,279	2,790,985	20,132	2,811,117
Tioga	1,125	3,200,543	45,373	3,245,916
Valley City	6,826	10,403,267	375,097	10,778,364
Wahpeton	8,586	12,627,202	4,359,374	16,986,576
Walhalla	1,057	1,099,185	117,366	1,216,551
Washburn	1,389	2,382,216	14,623	2,396,839
Watford City	1,435	3,336,826	19,237	3,356,063
West Fargo	14,940	27,078,311	1,862,263	28,940,574
Williston	12,512	40,220,925	941,671	41,162,596
Wishek	1,122	2,674,520	9,770	2,684,290
Subtotal 50 Cities	394,276	\$1,057,994,051	\$61,103,698	\$1,119,097,749
Remaining City Data	247,924	73,100,298	3,980,075	77,080,373
Total In-State	642,200	\$1,131,094,349	\$65,083,773	\$1,196,178,122
Consolidated		122,725,443	31,011,093	153,736,536
Out-Of-State		157,200,804	22,094,378	179,295,182
Grand Total In- and Out-Of-State		\$1,411,020,596	\$118,189,244	\$1,529,209,840



TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, First Quarters 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2000	FIRST QUARTER 2001	PERCENT CHANGE	FIRST QUARTER 2000	FIRST QUARTER 2001	PERCENT CHANGE
Ashley	\$1,116,972	\$1,122,308	0.48%	\$1,119,720	\$1,126,155	0.57%
Beach	3,622,922	4,040,737	11.53%	3,658,319	4,059,189	10.96%
Beulah	4,492,843	4,682,221	4.22%	4,690,240	4,987,109	6.33%
Bismarck	169,224,819	174,545,414	3.14%	178,183,578	183,391,974	2.92%
Bottineau	5,442,639	5,497,795	1.01%	5,475,444	5,525,686	0.92%
Bowman	3,491,500	3,654,352	4.66%	3,588,100	3,737,852	4.17%
Cando	1,295,088	1,087,580	-16.02%	1,508,545	1,237,820	-17.95%
Carrington	5,495,737	4,905,870	-10.73%	5,946,823	5,547,348	-6.72%
Casselton	2,901,843	3,378,358	16.42%	3,010,220	3,417,976	13.55%
Cavalier	4,839,551	4,128,556	-14.69%	5,324,584	4,242,173	-20.33%
Cooperstown	2,173,268	1,867,554	-14.07%	2,232,550	1,937,292	-13.23%
Crosby	1,191,092	1,081,598	-9.19%	1,203,504	1,090,295	-9.41%
Devils Lake	24,402,314	24,831,938	1.76%	24,673,418	25,165,326	1.99%
Dickinson	41,276,853	40,753,271	-1.27%	43,198,008	42,409,802	-1.82%
Ellendale	965,085	1,095,881	13.55%	1,065,961	1,161,578	8.97%
Fargo	308,906,009	309,460,138	0.18%	333,970,924	334,467,882	0.15%
Garrison	1,501,582	1,715,212	14.23%	1,559,977	1,853,615	18.82%
Grafton	9,664,699	11,105,106	14.90%	9,786,563	11,202,979	14.47%
Grand Forks	134,715,574	137,711,338	2.22%	144,644,686	145,131,177	0.34%
Harvey	4,073,541	3,666,556	-9.99%	4,146,276	3,718,002	-10.33%
Hazen	2,052,818	2,164,685	5.45%	2,077,942	2,252,752	8.41%
Hettinger	2,302,240	2,313,334	0.48%	2,371,890	2,385,966	0.59%
Hillsboro	2,177,561	2,170,458	-0.33%	2,381,778	2,794,973	17.35%
Jamestown	32,481,470	30,628,594	-5.70%	34,011,547	32,593,341	-4.17%
Kenmare	2,456,368	2,670,095	8.70%	2,533,423	2,706,493	6.83%
Langdon	3,996,703	4,838,958	21.07%	4,013,803	4,857,221	21.01%
Larimore	896,904	920,511	2.63%	897,974	932,920	3.89%
Lincoln	204,065	200,830	-1.59%	205,175	201,444	-1.82%
Linton	1,438,198	1,405,954	-2.24%	1,467,678	1,424,107	-2.97%
Lisbon	7,748,299	9,007,641	16.25%	7,780,801	9,067,028	16.53%
Mandan	26,162,571	25,281,892	-3.37%	27,496,163	26,683,244	-2.96%
Mayville	2,818,571	2,813,187	-0.19%	2,823,514	2,818,474	-0.18%
Minot	108,054,111	109,113,535	0.98%	111,741,583	112,491,718	0.67%
New Rockford	1,243,301	1,332,646	7.19%	1,268,043	1,336,565	5.40%
New Town	660,568	599,333	-9.27%	720,172	636,216	-11.66%
Northwood	2,828,699	2,695,785	-4.70%	2,841,877	2,720,702	-4.26%
Oakes	2,961,098	2,667,164	-9.93%	3,078,579	2,789,344	-9.40%
Park River	1,813,294	1,739,216	-4.09%	1,861,721	1,908,537	2.51%
Rolla	3,179,112	3,334,738	4.90%	3,225,431	3,421,372	6.07%
Rugby	5,733,085	5,949,732	3.78%	5,813,134	6,085,216	4.68%
Stanley	2,684,362	2,790,985	3.97%	2,700,660	2,811,117	4.09%
Tioga	2,750,378	3,200,543	16.37%	2,814,630	3,245,916	15.32%
Valley City	10,933,507	10,403,267	-4.85%	11,188,723	10,778,364	-3.67%
Wahpeton	13,780,599	12,627,202	-8.37%	18,566,591	16,986,576	-8.51%
Walhalla	1,013,740	1,099,185	8.43%	1,046,908	1,216,551	16.20%
Washburn	2,480,620	2,382,216	-3.97%	2,489,857	2,396,839	-3.74%
Watford City	3,294,402	3,336,826	1.29%	3,347,421	3,356,063	0.26%
West Fargo	26,916,177	27,078,311	0.60%	28,714,132	28,940,574	0.79%
Williston	33,395,337	40,220,925	20.44%	34,319,540	41,162,596	19.94%
Wishek	2,381,964	2,674,520	12.28%	2,397,219	2,684,290	11.98%
Subtotal 50 Cities	\$1,041,634,053	\$1,057,994,051	1.57%	\$1,105,185,349	\$1,119,097,749	1.26%
Remaining City Data	70,729,444	73,100,298	3.35%	76,934,037	77,080,373	0.19%
Total In-State	\$1,112,363,497	\$1,131,094,349	1.68%	\$1,182,119,386	\$1,196,178,122	1.19%
Consolidated and Out-Of-State	216,018,363	279,926,247	29.58%	274,312,425	333,031,718	21.41%
Grand Total In- and Out-Of-State	\$1,328,381,860	\$1,411,020,596	6.22%	\$1,456,431,811	\$1,529,209,840	5.00%

TABLE 6

**Sales and Use Tax Collections  
Largest 50 Cities, First Quarter 2001**

CITIES	TOTAL FIRST QUARTER 2001 COLLECTIONS
Ashley	\$48,539.52 *
Beach	143,003.83 *
Beulah	274,130.85
Bismarck	10,193,367.13 *
Bottineau	326,425.35 *
Bowman	202,196.90 *
Cando	73,015.70 *
Carrington	266,304.93 *
Casselton	132,125.91 *
Cavalier	249,005.70 *
Cooperstown	93,907.44 *
Crosby	74,837.77 *
Devils Lake	1,303,910.42 *
Dickinson	2,380,448.42 *
Ellendale	45,839.93 *
Fargo	20,721,337.47 *
Garrison	86,341.31 *
Grafton	450,305.57 *
Grand Forks	8,301,679.18 *
Harvey	191,034.36 *
Hazen	115,620.68 *
Hettinger	128,739.14 *
Hillsboro	130,480.82 *
Jamestown	1,777,571.78 *
Kenmare	115,562.59 *
Langdon	198,730.21 *
Larimore	62,303.89 *
Lincoln	14,062.09
Linton	87,889.21 *
Lisbon	303,467.54 *
Mandan	1,421,232.88 *
Mayville	165,857.48 *
Minot	6,134,888.32 *
New Rockford	69,281.53 *
New Town	39,907.24
Northwood	87,265.51
Oakes	158,231.08 *
Park River	78,853.99 *
Rolla	175,269.14 *
Rugby	287,903.79 *
Stanley	101,448.70 *
Tioga	147,701.48 *
Valley City	582,733.93 *
Wahpeton	848,216.38 *
Walhalla	59,645.59 *
Washburn	106,467.44
Watford City	206,624.34 *
West Fargo	1,765,276.46 *
Williston	2,231,172.85 *
Wishek	95,164.99 *
Subtotal 50 Cities	\$63,255,328.76
Remaining City Data	2,215,860.97
Total In-State	\$65,471,189.73
Consolidated	4,789,391.46
Out-Of-State	12,083,379.43
Total In- and Out-Of-State	\$82,343,960.62
Adjustments and Accounts Receivable	1,039,855.73
Grand Total In- and Out-Of-State	\$83,383,816.35
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 2000 and 2001**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2000	FIRST QUARTER 2001	
Mining and Oil Extraction	\$6,449,526	\$9,628,762	49.29%
Construction	50,589,841	25,889,124	-48.83%
Manufacturing	64,834,654	63,895,805	-1.45%
Transportation, Communication and Public Utilities	142,043,983	213,436,880	50.26%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	76,764,076	89,710,977	16.87%
Remaining Wholesale Trade	196,984,104	204,207,135	3.67%
TOTAL WHOLESALE TRADE	273,748,180	293,918,112	7.37%
Retail Trade	755,600,155	757,101,064	0.20%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	153,606,520	155,854,136	1.46%
Miscellaneous	9,558,952	9,485,957	-0.76%
<b>GRAND TOTAL</b>	<b>\$1,456,431,811</b>	<b>\$1,529,209,840</b>	<b>5.00%</b>
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			